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will not be finally set at rest until it has been passed upon by the Supreme Court of the United States.¹⁷

W. E. C.

Recent Decisions

CONFLICT OF LAWS: WHAT CONSTITUTES RESIDENCE FOR THE PURPOSE OF THE INHERITANCE TAX—A testator for ten years preceding his death spent one-half of each year at his home in California and the other at his home in Wisconsin. Upon his death suit was brought to collect an inheritance tax in this state, the complaint alleging that, at the time of his death, the deceased was a resident of California. *Held*: that a person can have but one residence and under the facts stated the deceased's intention would determine whether it would be in Wisconsin or California. The court then found the residence to be Wisconsin. *Chambers v. Hathaway* (1921) 62 Cal. Dec. 368, 200 Pac. 931.

The court considered the rules for determining residence as laid down in section 52 of the Political Code to be controlling in this case. This raises an interesting question of whether or not section 52 was intended to cover residence for the purpose of civil as well as political rights. Our political code was modeled after the Draft Political Code of New York (submitted to the New York Legislature, April 10, 1860). But whereas section 7 of the Draft Code gives the rules for domicile, the corresponding section of our code (section 52) gives the same rules but substitutes the term "residence" for "domicile" and does not define residence or mention domicile. Query, if the authors of the code did not intend to leave all questions of domicile to the common law? However, as at common law no person can at the same time have more than one domicile, and as a change of domicile is effected only by an act plus an intent, the decision would have been the same had the court held that section 52 did not apply. *Abington v. North Bridgewater* (1840) 28 Pick. (Mass.) 170; See also 35 Harvard Law Review, 189; 34 Harvard Law Review, 52.

CONFLICT OF LAWS: WHAT LAW GOVERNS COVENANTS FOR TITLE—The decision of the Supreme Court in *Platner v. Vincent* (1921) 62 Cal. Dec. 589, reverses the decision of the District Court of Appeal (33 Cal. App. Dec. 407) criticized in this REVIEW (9 California Law Review, 234, 460). The decision

¹⁷ Cal. Civ. Code, § 1426s, which prohibits a locator from relocating within three years of the date of the original location, was not considered, presumably, as the record discloses, because the relocations in question were made prior to the year 1909 when this provision became effective. Montana, by state legislation, inhibits such relocations altogether, Rev. Code 1907, § 2289. Validity of statute upheld. *Lehman v. Sutter* (1921) 198 Pac. 1100, 1103 (Mont.). This legislation has been criticised as being in conflict with the Federal law. *Lindley on Mines*, § 405. However, if the interpretations placed on 2324 U. S. Rev. Stats. by the principal case is to control, some such remedial legislation is eminently desirable.